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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 23rd June, 2026

GUJARAT VALUE ADDED TAX ACT, 2003.

No. (GHN-37)/VAT-2026/S.5(2)(63)/TH :- WHEREAS the Government of Gujarat considers it necessary so to do in the public interest;

NOW, THEREFORE, in exercise of the powers conferred by clause (a) of sub-section (2) of section 5 of the Gujarat Value Added Tax Act, 2003 (Guj.1 of 2005), the Government of Gujarat hereby amends the Government Notification, Finance Department No.(GHN-35)VAT-2006-S.5(2)(1)-TH, dated the 31st March, 2006, as follows, namely:-

In the Schedule appended to the said notification, after the entry at serial No.119, the following entry shall be added, namely:-

Entry No.	Class of Sales or Purchases	Exemption whether whole or part of tax	Restriction and Condition, if any
1	2	3	4
"120	Sales of Alcoholic liquor for human consumption (covered under entry 7 of Schedule III of the Act) (referred as "the foreign liquor") by the registered dealer having valid F.L. III License issued as per Order No. GHG/165/2025/VDR/102020/977/E.1 dated 20.12.2025 of the Home Department, Government of Gujarat.	To the extent to which the amount of tax exceeds Twenty-Five paise in the rupee.	This exemption shall be applicable to the foreign liquor served to the consumer for consumption in the approved area of wine and dine facility within the area of GIFT City, Gandhinagar."

The provisions of this notification shall take effect from the date of issuance of this notification.

By order and in the name of the Governor of Gujarat,

KETAN H. SUTHAR,

Joint Secretary to Government.

Government Central Press, Gandhinagar.

Signature Not Verified
Signed by : BHOLUSINGH G THAKUR
Senior Manager
Government Central Press, Gandhinagar
Date : 2026.07.04 15:11:26 IST